

**AUDITED FINANCIAL STATEMENT
AND SUPPLEMENTARY INFORMATION**

ATCHISON COUNTY, KANSAS

December 31, 2014

Reese & Novelly, PA
Certified Public Accountants
Manhattan, Kansas

Audited Financial Statement and Supplementary Information

Atchison County, Kansas

Year Ended December 31, 2014

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Atchison County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Atchison County, Kansas Financial Reporting Entity (County), as of and for the year ended December 31, 2014, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A of the financial statement, the financial statement is prepared by Atchison County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Atchison County, Kansas, as of December 31, 2014, or changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Atchison County, Kansas Financial Reporting Entity, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of regulatory basis receipts and disbursements-agency funds, schedule of regulatory basis receipts and expenditures-related municipal entity, tax roll reconciliation, and schedule of receipts and disbursements-individual agency funds (Schedules 1 thru 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Schedules 4-6, as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

Reese & Nowelly, PA. CPAs

Manhattan, Kansas
October 20, 2015

**FINANCIAL STATEMENT
AND NOTE DISCLOSURES**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 414,350	\$	\$ 7,855,690	\$ 8,032,702	\$ 237,338	\$ -	\$ 237,338
Bond and Interest Funds:							
Bond and Interest	5,094		117,630	118,862	3,862		3,862
Special Purpose Funds:							
Road & Bridge	3,008		32,108	35,116	-		-
Law Enforcement	7,978		46,592	54,570	-		-
Memorial Hall	21,880		31,314	31,314	21,880		21,880
Fair			6,121	6,121	-		-
Election			786	786	-		-
Historical			12,322	12,322	-		-
Noxious Weed	28,813		151,842	134,368	46,287		46,287
Ambulance	763		6,496	7,259	-		-
Employee Benefits	354,951		35,223	390,129	45		45
Solid Waste	37,631		866,859	629,266	275,224		275,224
Joint Communication	74,565		540,553	431,136	183,982		183,982
Fair Maintenance			6,088	6,088	-		-
Appropriations:							
County Health			78,740	78,740	-		-
Home for the Aged	120		10,355	10,094	381		381
Mental Health			61,049	61,049	-		-
Soil Conservation			27,039	27,039	-		-
Extension Council			137,162	137,162	-		-
Mental Health Retardation			46,453	46,453	-		-
Council on Aging			128,356	128,356	-		-

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Non-Budgeted Special Purpose Funds:							
Special Law Enforcement	4,071				4,071		4,071
Register of Deeds Technology Fund	15,704		14,788	6,522	23,970		23,970
Local Alcohol Liquor	1,064		468		1,532		1,532
Special Highway	363,251		428,745	117,472	674,524		674,524
Special Machinery	47,200		23,831	16,330	54,701		54,701
Special Parks & Recreation	4,194		467		4,661		4,661
County General Capital Improvement	1,207,254			243,766	963,488		963,488
Noxious Weed Capital Outlay	11,676				11,676		11,676
Candidate Registration Fee			70		70		70
K-9 Fund	8				8		8
Education Incentive Program	116				116		116
Crime Prevention	6,235		3,500		9,735		9,735
Conceal & Carry Fund	11,987		2,080		14,067		14,067
Sex Offender Registration Fund	5,365		3,340		8,705		8,705
Special Motor Vehicle	20,820		128,739	118,861	30,698		30,698
Prosecuting Attorney & Training Fund	307		1,278	1,629	(44)		(44)
Diversion Fund	12,963		3,855	526	16,292		16,292
Juvenile Supervision Fund	4,801		785		5,586		5,586
County Attorney Worthless Check Fund	2,999		680		3,679		3,679
Safety Committee	5,107		3,207	2,669	5,645		5,645
Sheriff	8,255		6,550	5,530	9,275		9,275
Special Prosecutor Trust Fund	2,217			519	1,698		1,698
Sheriff VIN Inspections			13,035		13,035		13,035
Capital & Equipment Reserves:							
Memorial Hall Renovation	14,143		5,910	20,910	(857)		(857)
Grants:							
Grants fund	184,010		106,523	72,645	217,888		217,888
Car Seat Loaner Program	794				794		794

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Hazard Analysis/Mitigation	896				896		896
CERT	9,695				9,695		9,695
KDWP-CFAP Program	16,524		1,854		18,378		18,378
EMPG Grant	18,714		20,561	18,583	20,692		20,692
Enhanced Wireless 911	319,312		114,088	111,188	322,212		322,212
AISP	57,574		177,780	160,611	74,743		74,743
JISP	4,859		44,252	45,159	3,952		3,952
CMA	35,601		73,908	83,626	25,883		25,883
TOTAL SPECIAL PURPOSE FUNDS	2,927,425		3,405,752	3,253,914	3,079,263		3,079,263
Capital Projects:							
Special Bridge Project	93,722		1,339		95,061		95,061
Business Funds:							
Atchison Senior Village	591,269		3,575,167	3,341,743	824,693		824,693
Nursing Home Improvement	73,723				73,723		73,723
Atchison Senior Village Reserve	65,448				65,448		65,448
TOTAL BUSINESS FUNDS	730,440		3,575,167	3,341,743	963,864		963,864
Fiduciary Type Funds:							
Heritage Trust	1,478		3,192	3,872	798		798
W A Harwi Trust			237,040	180,000	57,040		57,040
TOTAL FIDUCIARY TYPE FUNDS	1,478		240,232	183,872	57,838		57,838
TOTAL REPORTING ENTITY	\$ 4,172,509	\$ -	\$ 15,195,810	\$ 14,931,093	\$ 4,437,226	\$ -	\$ 4,437,226

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

Composition of Cash:

Checking accounts	\$ 11,878,540
Certificates of deposit	3,595,846
Savings	519,047
County Attorney	42
Clerk of the District Court	138,161
Law Library	20,982
Clerk - fish & game account	377
Clerk - withholding account	(26)
Inmate Fund	39,399
Cash on hand	<u>431,751</u>
TOTAL CASH	16,624,119
 Agency Funds per Schedule 3	 <u>(12,186,893)</u>
 TOTAL REPORTING ENTITY (EXCLUDING AGENCY)	 <u>\$ 4,437,226</u>

The notes to the financial statement are an integral part of this statement.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Atchison County, Kansas (Municipality) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents the Municipality (the primary government) and its related municipal entities. The accounting policies of the Municipality conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

1. The Financial Reporting Entity: The financial reporting entity of Atchison County, Kansas, is comprised of the primary government (the Municipality) and does not include all related municipal entities.

The basic criterion for including a separate entity in the Municipality's financial reporting entity is the financial accountability of the Municipality for the separate entity. The Municipality is financially accountable if it appoints a voting majority of a related municipal entity's governing body and if it either has the ability to impose its will on the related municipal entity or there is a potential for the related municipal entity to provide certain financial benefits to, or impose certain financial burdens on, the primary government.

The Municipality's related municipal entities consist of the following:

- a. Atchison County Extension Council (Council), provides services in such areas as agriculture, home economics, and 4-H club, to all persons in the County. The Council is formed under K.S.A. 2-610 and is an elected four-member executive board. The Municipality provides significant annual operating subsidies to the Council. The Municipality has elected to omit the Council's financial information from the Municipality's financial statement. Separate financial information may be obtained from the administrative offices at 405 Main, Effingham, KS 66023-0109.
2. Regulatory Basis Fund Types: The accounts of the Municipality are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its cash, liabilities, fund balance, receipts, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statement in this report, into generic regulatory basis fund types and broad fund categories as follows:

Governmental Funds

The General Fund is the chief operating fund of the Municipality. It is used to account for all financial resources except those that are required to be accounted for in another fund.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds are used to account for the accumulation of resources, including tax levies, transfer from other funds and payment of long-term debt principal, interest, and related costs.

Capital Projects Funds are used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Funds

Business Funds are used to account for operations that provide goods or services to the general public on a continuing basis. Such operations are financed and operated in a manner similar to private business entities and (a) are intended to be self supporting through charges to users or (b) the governing body has deemed it appropriate to account for them as business funds for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds

Trust Funds are used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds are used to account for assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America: The municipal reporting entity prepares the financial statements using *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting, which is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. The *KMAAG* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured at reported cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

The Municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the *KMAAG* regulatory basis of accounting.

4. Budgetary Information: Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:
 - a. Preparation of the budget for the succeeding calendar year on or before August 1.
 - b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
 - c. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
 - d. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.

Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, permanent funds, and certain special purpose funds (exempted by Kansas Statute):

K.S.A. 12-110d: Special Ambulance or emergency medical service equipment fund

K.S.A. 12-663: Federal Grant funds

K.S.A. 12-16,111: State Loans and Grant funds

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

K.S.A. 12-17, 118: Neighborhood Revitalization fund
K.S.A. 19-119: County Equipment Reserve funds
K.S.A. 19-120: Multi-year Capital Improvement funds
K.S.A. 19-15, 136: Special Building funds
K.S.A. 28-115a: Register of Deeds Technology funds
K.S.A. 68-141g: Special Road, Bridge or Street Building Machinery, Equipment and Bridge Building funds
K.S.A. 68-559a: Special Road and Bridge fund
K.S.A. 68-590: Special Highway Improvement fund
K.S.A. 68-1135: Special Bridge and Culvert fund

Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

5. Special Assessments: Projects financed in part by special assessments are financed through general obligation bonds of the Municipality and are retired from the bond and interest fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the bond and interest fund.
6. Cash and Investments: The Municipality uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.
7. Property Taxes: In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year.

State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

8. Reimbursements: The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Compliance with finance-related legal (including KSA's) and contractual provisions

K.S.A. 79-2935, establishes that expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursement (budget credits) of current year expenditures for such fund for that budget year. We noted the following funds in violation of K.S.A. 79-2935

- Road & Bridge, general government special purpose fund, exceeded its legal budget by \$35,116, due to transfer of funds for closing of fund.
- Law Enforcement, general government special purpose fund, exceeded its legal budget by \$54,570, due to transfer of funds for closing of fund.
- Election, general government special purpose fund, exceeded its legal budget by \$786, due to transfer of funds for closing of fund.
- Ambulance, general government special purpose fund, exceeded its legal budget by \$7,259, due to transfer of funds for closing of fund.
- Employee Benefits, general government special purpose fund, exceeded its legal budget by \$240,129.
- Atchison Senior Village, business fund, exceeded its legal budget by \$171,267.

2. Amendments to Legal Budgets: There were no budget amendments in 2014.

NOTE C – DEPOSITS AND INVESTMENTS

As of December 31, 2014, the Municipality's investments consisted of short-term certificates of deposit.

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Municipality has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices. The Municipality had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

Concentration of credit risk: State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The Municipality's designated "peak periods" are from December 1 – January 29 and May 1 – June 29. All deposits were legally secured at December 31, 2014.

At December 31, 2014, the carrying amount of the Municipality's deposits, including certificates of deposit, was \$16,624,119 and the bank balance was \$16,582,124. The bank balance was held by four banks which did not result in a concentration of credit risk. Of the bank balance, \$1,468,679 was covered by federal depository insurance; \$8,960,072 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name, and the balance of \$6,153,373 was unsecured under a designated peak period.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Cash with Special Obligation Bonds Trustee:

On March 15, 2007, the County executed a Bond Trust Indenture (Indenture) with Exchange National Bank & Trust Co. (Trustee), to provide security for the Series 2007-A Special Obligation Sales Tax Revenue Bonds. The Trustee holds and administers the Trust Estate, upon the terms and conditions set for in the Indenture.

The funds held by the Trustee are as follows:

Investment Type:

Mutual Funds: Federated Government Obligations

Management and Operating Reserve Fund	\$237,887
Debt Service Fund	191,049
Sales Tax Revenue Fund	<u>203,252</u>
Total Mutual Funds	<u>\$632,188</u>

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

NOTE D—LONG TERM DEBT

The following is a summary of debt transactions of the Municipality for the year ended December 31, 2014. See Notes L and M for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
Special Obligation: Sales Tax Revenue Bond	\$ 4,398,643		\$ 272,129	\$ 4,126,514
Capital Leases	462,939		103,354	359,585
Total	<u>\$ 4,861,582</u>	<u>\$ -</u>	<u>\$ 375,483</u>	<u>\$ 4,486,099</u>

Total interest expense for the year was \$163,644.

Special Obligation: Sales Tax Revenue Bonds:

In 2007, the County issued Atchison County Sales Tax Revenue bonds in the amount of \$5,180,000. The proceeds were used to finance the construction and maintenance of sports and recreational facilities in the County. An excise/sales tax has been imposed on purchases made within Atchison County and will be used to retire the bonds. In 2012, the County issued Atchison County Sales Tax Refunding Revenue Bonds in the amount of \$4,810,000 for the purpose of refunding the Outstanding Series 2007-A bonds and related reserves and financing costs. Because the retired bonds were never intended to be a permanent financing mechanism and because of the structure of the retired bonds (a maturity of less than three years with all principal due at maturity), a meaningful comparison of debt service between the new debt and the retired debt and a meaningful analysis of the economic gain or loss on the transaction cannot be made. The bonds are considered a special obligation to the County secured by a pledge of the excise/sales tax revenues. The bonds are not a general obligation to the County, nor do they go against the County's debt limit. Interest on bonds is payable monthly at 3.6 percent.

The bonds are subject to special mandatory redemption provisions starting December 1, 2012, and on each December 1 thereafter at a redemption price equal to the principal amount of Series 2012 Bonds redeemed, plus accrued interest thereon to the Redemption Date. Since December 1, 2012, there have been no bonds redeemed.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the Municipality to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

Total assessed valuation as of November, 2013	136,631,629
3% Debt limit	4,098,949
 Total Outstanding General Obligation Debt	 _____ -
 General Obligation Debt Margin	 _____ 4,098,949

Conduit Debt

From time to time, the Municipality has issued industrial revenue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are generally payable from and secured by the project financed and if needed, additional assets and/or revenues of the private-sector entity served by the bond issuance. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the Municipality, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statement. As of December 31, 2014, there was one series of industrial revenue bonds outstanding. The aggregate principal amount payable at December 31, 2014 could not be determined; however, their original issue amounts totaled \$9.99 million.

NOTE E—DEFINED BENEFIT PENSION PLAN

Plan Description: The non-school Municipality participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are part of a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS and KP&F provide retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

Funding Policy: K.S.A. 74-4919 and K.S.A. 74-49,210 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at five percent of covered salary for Tier 1 members and at six percent of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7.15 percent of covered salary. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Net Pension Liability: The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the Municipality's proportionate share of the net pension liability is \$3,107,003 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTE F—OTHER POST EMPLOYMENT BENEFIT

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE G—COMPENSATED ABSENCES

The Municipality provides certain vacation time benefits, i.e., paid time off, to full-time and Class A part-time employees based upon length of service with the Municipality. No more than 80 hours of vacation may be carried forward in any given year. All unused vacation time is paid to the employee or legal representative of the employee upon termination of employment, retirement or death. Payment of unused vacation time is based upon the employee's rate of pay at the time of termination, retirement or death.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

Sick leave is granted to regular full-time and Class A part-time employees at a rate of 1.9 hours per pay period (49.4 hours per year) for full-time employees and .95 hours per pay period (24.7 hours per year) for part-time employees. Up to 240 hours of sick leave is paid to the employee or legal representative of the employee upon voluntary termination of employment in good standing, retirement or death.

At December 31, 2014, the Municipality's liability for unused vacation and sick time is approximately \$238,400, attributable to both governmental and business funds.

NOTE H—CAPITAL PROJECTS

The County enters into various road and bridge projects throughout the year. The County did not enter into any major capital projects in 2014.

NOTE I—COMMITMENTS AND CONTINGENCIES

Construction Contracts: At December 31, 2014, the Municipality had several pending construction project contracts. Commitments related to significant contracts include contracts for the Municipality's street improvements.

Risk Management: The Municipality is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Municipality manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are \$1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the Municipality is a party as a result of matters and complaints arising in the ordinary course of Municipality activities. The Municipality's management and legal counsel anticipate that the potential claims against the Municipality not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the Municipality.

NOTES TO FINANCIAL STATEMENT

ATCHISON COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

NOTE J—TRANSFERS

Operating transfers were as follows:

FROM	TO	Statutory Authority	Amount
Road & Bridge Fund	County General Fund	K.S.A. 79-2958	35,116
Law Enforcement Fund	County General Fund	K.S.A. 79-2958	47,521
Election Fund	County General Fund	K.S.A. 79-2958	786
Ambulance Fund	County General Fund	K.S.A. 79-2958	7,259
Employee Benefits fund	County General Fund	K.S.A. 79-2958	386,950
Special Motor Vehicle General Fund	County General Fund Bond & Interest	K.S.A 8-145	20,820 4,034
Harwi Trust	Atchison Senior Village	K.S.A. 19-120	180,000
Payroll clearing fund (Agency)	County General Fund	Fund close out	31,024
Payroll clearing fund (Agency)	Atchison Senior Village	Fund close out	19,178
Payroll clearing fund (Agency)	Joint Communications	Fund close out	3,385
Payroll clearing fund (Agency)	Solid Waste	Fund close out	1,128
Payroll clearing fund (Agency)	AISP	Fund close out	564
Payroll clearing fund (Agency)	JISP	Fund close out	564
Payroll clearing fund (Agency)	CMA	Fund close out	564
			<u>\$ 738,893</u>

NOTE K—MANAGEMENT’S REVIEW OF SUBSEQUENT EVENTS

In preparing these financial statements, the Municipality has evaluated events and transactions for potential recognition or disclosure through October 20, 2015, the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2014

NOTE L - SCHEDULE OF LONG-TERM DEBT

The following is a schedule of changes in long-term debt for the County for the year ended December 31, 2014

	Interest Rate	Date Issued	Original Amount	Date of Final Maturity	Outstanding January 1, 2014	Issued	Retired	Net Change	Outstanding December 31, 2014	Interest Paid
Special Obligation Sales Tax Revenue Bond; Series 2012 Refunding	3.60%	5/1/2012	<u>4,810,000</u>	12/1/2026	<u>\$ 4,398,643</u>		<u>\$ 272,129</u>	<u>\$(272,129)</u>	<u>\$ 4,126,514</u>	<u>\$ 153,890</u>
Capital Leases										
Elevator	2.85%	11/21/2011	<u>175,000</u>	11/21/2016	<u>107,939</u>		<u>34,972</u>	<u>(34,972)</u>	<u>72,967</u>	<u>3,080</u>
Ambulance/Memorial Hall	1.88%	3/20/2013	<u>355,000</u>	3/20/2018	<u>355,000</u>		<u>68,382</u>	<u>(68,382)</u>	<u>286,618</u>	<u>6,674</u>
TOTAL CAPITAL LEASES			<u>530,000</u>		<u>462,939</u>	<u>-</u>	<u>103,354</u>	<u>(103,354)</u>	<u>359,585</u>	<u>9,754</u>
TOTAL INDEBTEDNESS			<u>\$ 5,340,000</u>		<u>\$ 4,861,582</u>	<u>\$ -</u>	<u>\$ 375,483</u>	<u>\$(375,483)</u>	<u>\$ 4,486,099</u>	<u>\$ 163,644</u>

NOTES TO FINANCIAL STATEMENTS

ATCHISON COUNTY, KANSAS

December 31, 2014

NOTE M: SCHEDULE OF MATURITY OF LONG TERM DEBT

The current maturities of long term debt and interest for the next five years and in five year increments through maturity as follows:

	2015	2016	2017	2018	2019	2020-2024	2025-2029	Total
PRINCIPAL								
Special Obligation Sales Tax Revenue Bond	282,089	292,414	303,116	314,210	325,710	1,816,335	792,640	4,126,514
Capital leases payable	105,638	107,964	72,312	73,671				359,585
TOTAL PRINCIPAL	387,727	400,378	375,428	387,881	325,710	1,816,335	792,640	4,486,099
INTEREST								
Special Obligation Sales Tax Revenue Bond	143,930	133,606	122,903	111,809	100,309	313,762	29,032	955,351
Capital leases payable	7,470	5,146	2,744	1,385				16,745
TOTAL INTEREST	151,400	138,752	125,647	113,194	100,309	313,762	29,032	972,096
TOTAL PRINCIPAL AND INTEREST	<u>\$ 539,127</u>	<u>\$ 539,130</u>	<u>\$ 501,075</u>	<u>\$ 501,075</u>	<u>\$ 426,019</u>	<u>\$2,130,097</u>	<u>\$ 821,672</u>	<u>\$ 5,458,195</u>

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
BUDGETED FUNDS ONLY (SCHEDULE 1)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Certified Budget (As Amended)</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Favorable (Unfavorable) Variance</u>
Governmental Type Funds:					
General	\$ 9,292,436	\$	\$ 9,292,436	\$ 8,032,702	\$ 1,259,734
Bond and Interest Funds:					
Bond and Interest	124,116		124,116	118,862	5,254
Special Purpose Funds:					
Road and Bridge				35,116	(35,116)
Law Enforcement				54,570	(54,570)
Memorial Hall	33,543		33,543	31,314	2,229
Fair	6,557		6,557	6,121	436
Election				786	(786)
Historical	12,921		12,921	12,322	599
Noxious Weed	165,463		165,463	134,368	31,095
Ambulance				7,259	(7,259)
Employee Benefits	150,000		150,000	390,129	(240,129)
Solid Waste	890,468		890,468	629,266	261,202
Joint Communication	466,509		466,509	431,136	35,373
Fair Maintenance	6,545		6,545	6,088	457

See independent auditor's report.

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
BUDGETED FUNDS ONLY (SCHEDULE 1)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Certified Budget (As Amended)</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Favorable (Unfavorable) Variance</u>
Appropriation Funds:					
County Health	84,129		84,129	78,740	5,389
Home for the Aged	10,943		10,943	10,094	849
Mental Health	64,642		64,642	61,049	3,593
Soil Conservation	28,564		28,564	27,039	1,525
Extension Council	145,439		145,439	137,162	8,277
Mental Health Retardation	49,177		49,177	46,453	2,724
Council on Aging	136,059		136,059	128,356	7,703
Business Funds:					
Atchison Senior Village	3,170,476		3,170,476	3,341,743	(171,267)

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 6,244,341	\$ 5,767,314	\$ (477,027)
Motor vehicle tax	686,752	580,852	(105,900)
16/20M vehicle tax	61,981	9,812	(52,169)
Recreation vehicle tax	7,002	5,538	(1,464)
Delinquent tax		48,284	48,284
Excise Tax		593	593
Redemptions		58,373	58,373
Sales and use tax	290,591	294,774	4,183
Local alcohol liquor tax	300	468	168
In lieu of tax		55,344	55,344
Miscellaneous tax revenue	8,500	17,478	8,978
Licenses, permits, and fees		132,861	132,861
Charges for services	114,500	152,218	37,718
Use of money and property	98,000	22,155	(75,845)
Fines, forfeitures, and penalties	900	1,200	300
Reimbursements	178,147	62,198	(115,949)
Grants	2,200		(2,200)
Miscellaneous	423,000	116,751	(306,249)
Operating transfers	210,000	529,477	319,477
TOTAL CASH RECEIPTS	8,326,214	7,855,690	(470,524)
Expenditures:			
County Commission:			
Personnel services	115,625	108,601	7,024
Contractual services and other charges	10,500	7,270	3,230
Materials and supplies	300		300
Capital outlay	500		500
TOTAL COUNTY COMMISSION	126,925	115,871	11,054

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
County Clerk:			
Personnel services	139,658	129,469	10,189
Contractual services and other charges	23,119	23,617	(498)
Materials and supplies	3,000	1,770	1,230
Grants and reimbursed expense		103	(103)
TOTAL COUNTY CLERK	165,777	154,959	10,818
County Treasurer:			
Personnel services	214,996	195,331	19,665
Contractual services and other charges	26,572	24,794	1,778
Materials and supplies	200	60	140
TOTAL COUNTY TREASURER	241,768	220,185	21,583
County Attorney:			
Personnel services	225,913	221,264	4,649
Contractual services and other charges	22,000	16,243	5,757
Materials and supplies	5,000	4,269	731
TOTAL COUNTY ATTORNEY	252,913	241,776	11,137
Register of Deeds:			
Personnel services	138,899	120,672	18,227
Contractual services and other charges	6,372	4,582	1,790
Materials and supplies	3,500	2,217	1,283
Capital outlay	450		450
TOTAL REGISTER OF DEEDS	149,221	127,471	21,750
Clerk of the District Court:			
Contractual services and other charges	52,000	18,734	33,266
Materials and supplies		15,698	(15,698)
Capital outlay		9,544	(9,544)
TOTAL CLERK OF THE DISTRICT COURT	52,000	43,976	8,024

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
County Lake			
Personnel services	35,667	31,673	3,994
Contractual services and other charges	4,502	3,799	703
Materials and supplies	8,954	8,913	41
Capital outlay	164		164
TOTAL COUNTY LAKE	49,287	44,385	4,902
Building Maintenance			
Personnel services	155,359	146,443	8,916
Contractual services and other charges	7,647	6,517	1,130
Materials and supplies	11,738	8,195	3,543
Capital outlay	24,729	19,395	5,334
TOTAL BUILDING MAINTENANCE	199,473	180,550	18,923
Local Emergency Management:			
Personnel services	74,210	85,114	(10,904)
Contractual services and other charges	31,850	21,124	10,726
Materials and supplies	22,800	16,553	6,247
Capital outlay	50,000	50,200	(200)
Miscellaneous		28	(28)
Allocation and distributions	23,543		23,543
TOTAL LOCAL EMERGENCY MANAGEMENT	202,403	173,019	29,384
County Counselor:			
Personnel services	55,326	51,050	4,276
Contractual services and other charges	7,241	6,738	503
Materials and supplies		200	(200)
TOTAL COUNTY COUNSELOR	62,567	57,988	4,579

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Appraiser:			
Personnel services	279,749	227,812	51,937
Contractual services and other charges	27,022	10,104	16,918
Materials and supplies	10,500	7,154	3,346
Capital outlay	39,480	5,015	34,465
TOTAL APPRAISER	356,751	250,085	106,666
Road and Bridge:			
Personnel services	735,886	683,031	52,855
Contractual services and other charges	265,308	279,244	(13,936)
Materials and supplies	1,616,000	1,526,418	89,582
Capital outlay	190,000		190,000
Miscellaneous		(134)	134
Equipment related		380	(380)
TOTAL ROAD AND BRIDGE	2,807,194	2,488,939	318,255
Law Enforcement:			
Personnel services	1,445,029	726,073	718,956
Contractual services and other charges	409,172	28,683	380,489
Materials and supplies	120,000	95,148	24,852
Capital outlay	50,000	7,508	42,492
Miscellaneous		6,203	(6,203)
Equipment related		14,642	(14,642)
Total Law Enforcement	2,024,201	878,257	1,145,944
Law Enforcement: Jail			
Personnel services		643,968	(643,968)
Contractual services and other charges		191,251	(191,251)
Materials and supplies		165,998	(165,998)
Capital outlay		49,584	(49,584)
Miscellaneous		1,100	(1,100)
Equipment related		2,660	(2,660)
Total Law Enforcement: Jail	-	1,054,561	(1,054,561)
TOTAL LAW ENFORCEMENT	2,024,201	1,932,818	91,383

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Juvenile Detention			
Personnel services		2,585	(2,585)
Contractual services and other charges	104,000	108,823	(4,823)
Allocations and distributions	500	500	-
Total Juvenile Detention	104,500	111,908	(7,408)
Solid Waste			
Materials and supplies		59	(59)
IT/GIS			
Personnel services	106,402	115,791	(9,389)
Contractual services and other charges	140,346	104,341	36,005
Materials and supplies	6,900	5,892	1,008
Capital outlay	123,000	51,601	71,399
TOTAL IT/GIS	376,648	277,625	99,023
Election			
Personnel services	21,095	20,028	1,067
Contractual services and other charges	63,293	45,416	17,877
Materials and supplies	5,000	9,744	(4,744)
TOTAL ELECTION	89,388	75,188	14,200
Ambulance			
Miscellaneous	160,000	70,102	89,898
Allocations and distributions	665,000	720,417	(55,417)
TOTAL AMBULANCE	825,000	790,519	34,481
General Administration			
Personnel services	114,914	82,696	32,218
Contractual services and other charges	169,874	116,611	53,263
Materials and supplies	13,500	14,899	(1,399)
Capital outlay	13,401	14,671	(1,270)
Miscellaneous		1,445	(1,445)
Other expenses		79,087	(79,087)
TOTAL GENERAL ADMINISTRATION	311,689	309,409	2,280

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
County General:			
Contractual services and other charges	177,790	168,669	9,121
Miscellaneous		11,415	(11,415)
TOTAL COUNTY GENERAL	177,790	180,084	(2,294)
Appropriations and Donations:			
NEK Environment	10,000	10,000	-
Coroner		31,456	(31,456)
Tourism	7,000	7,000	-
NEK- Cap		25	(25)
Juvenile Detention	25,000	38,100	(13,100)
Area Agency on Aging	1,694	1,694	-
Safety Committee	2,000	1,979	21
Doves	5,500	3,300	2,200
Adult Learning Center	3,300	3,000	300
Day Care	6,000	6,000	-
Amelia Earhart Festival	6,000	6,000	-
Other donations and appropriations	1,200	596	604
TOTAL APPROPRIATIONS AND DONATIONS	67,694	109,150	(41,456)
Neighborhood Revitalization Rebate	649,247	146,738	502,509
TOTAL EXPENDITURES	9,292,436	8,032,702	1,259,734
RECEIPTS OVER (UNDER) EXPENDITURES	(966,222)	(177,012)	
Beginning Unencumbered Cash Balance	1,028,047	414,350	
ENDING UNENCUMBERED CASH BALANCE	\$ 61,825	\$ 237,338	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - BOND AND INTEREST
BOND AND INTEREST FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 117,565	\$ 108,653	\$ (8,912)
Motor vehicle tax	4,105	3,643	(462)
16/20M vehicle tax	371	455	84
Recreation vehicle tax	42	35	(7)
Delinquent tax		203	203
Excise Tax		4	4
Redemptions		603	603
Operating transfers		4,034	4,034
TOTAL CASH RECEIPTS	122,083	117,630	(4,453)
Expenditures:			
Contractual and other expenditures	113,150	113,111	39
Neighborhood revitalization rebate	10,966	5,751	5,215
TOTAL EXPENDITURES	124,116	118,862	5,254
RECEIPTS OVER (UNDER) EXPENDITURES	(2,033)	(1,232)	
Beginning Unencumbered Cash Balance	3,197	5,094	
ENDING UNENCUMBERED CASH BALANCE	\$ 1,164	\$ 3,862	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - ROAD AND BRIDGE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Motor vehicle tax	\$	\$ 6,966	\$ 6,966
16/20M vehicle tax		17,192	17,192
Recreation vehicle tax		82	82
Delinquent tax		881	881
Redemptions		6,987	6,987
TOTAL CASH RECEIPTS	-	32,108	32,108
Expenditures:			
Operating transfers		35,116	(35,116)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(3,008)	
Beginning Unencumbered Cash Balance		3,008	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - LAW ENFORCEMENT
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Motor vehicle tax	\$	\$ 4,325	\$ 4,325
16/20M vehicle tax		10,673	10,673
Recreation vehicle tax		51	51
Delinquent tax		561	561
Redemptions		4,522	4,522
Charges for services		14,740	14,740
Fines, forfeitures, and penalties		11,720	11,720
TOTAL CASH RECEIPTS	-	46,592	46,592
Expenditures:			
Personnel expenditures		468	(468)
Contractual and other expenditures		3,382	(3,382)
Allocations and distributions		2,431	(2,431)
Miscellaneous		(190)	190
Grants and reimbursed expenses		958	(958)
Operating transfers		47,521	(47,521)
TOTAL EXPENDITURES	-	54,570	(54,570)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(7,978)	
Beginning Unencumbered Cash Balance	-	7,978	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - MEMORIAL HALL
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 27,262	\$ 25,239	\$ (2,023)
Motor vehicle tax	5,898	5,098	(800)
16/20M vehicle tax	532	331	(201)
Recreation vehicle tax	60	49	(11)
Delinquent tax		99	99
Excise Tax		5	5
Redemptions		493	493
TOTAL CASH RECEIPTS	33,752	31,314	(2,438)
Expenditures:			
Allocations and distributions	31,000	29,978	1,022
Neighborhood revitalization rebate	2,543	1,336	1,207
TOTAL EXPENDITURES	33,543	31,314	2,229
RECEIPTS OVER (UNDER) EXPENDITURES	209	-	
Beginning Unencumbered Cash Balance	61	21,880	
ENDING UNENCUMBERED CASH BALANCE	\$ 270	\$ 21,880	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - FAIR
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 5,970	\$ 5,553	\$ (417)
Motor vehicle tax	506	453	(53)
16/20M vehicle tax	46	44	(2)
Recreation vehicle tax	5	4	(1)
Delinquent tax		14	14
Redemptions		53	53
TOTAL CASH RECEIPTS	6,527	6,121	(406)
Expenditures:			
Allocations and distributions	6,000	5,827	173
Neighborhood revitalization rebate	557	294	263
TOTAL EXPENDITURES	6,557	6,121	436
RECEIPTS OVER (UNDER) EXPENDITURES	(30)	-	
Beginning Unencumbered Cash Balance	89	-	
ENDING UNENCUMBERED CASH BALANCE	\$ 59	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - ELECTION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Motor vehicle tax	\$	\$ 143	\$ 143
16/20M vehicle tax		353	353
Recreation vehicle tax		2	2
Delinquent tax		22	22
Redemptions		266	266
TOTAL CASH RECEIPTS	-	786	786
Expenditures:			
Operating transfers		786	(786)
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	
Beginning Unencumbered Cash Balance	-	-	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - HISTORICAL
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 11,763	\$ 10,979	\$ (784)
Motor vehicle tax	1,158	1,035	(123)
16/20M vehicle tax	104	128	24
Recreation vehicle tax	12	10	(2)
Delinquent tax		31	31
Excise Tax		1	1
Redemptions		138	138
TOTAL CASH RECEIPTS	13,037	12,322	(715)
Expenditures:			
Allocations and distributions	11,824	11,741	83
Neighborhood revitalization rebate	1,097	581	516
TOTAL EXPENDITURES	12,921	12,322	599
RECEIPTS OVER (UNDER) EXPENDITURES	116	-	
Beginning Unencumbered Cash Balance			
ENDING UNENCUMBERED CASH BALANCE	\$ 116	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS- NOXIOUS WEED
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 76,980	\$ 71,173	\$ (5,807)
Motor vehicle tax	4,400	4,048	(352)
16/20M vehicle tax	397	842	445
Recreation vehicle tax	45	39	(6)
Delinquent tax		173	173
Excise Tax		4	4
Redemptions		762	762
Reimbursements		55	55
Miscellaneous	60,000	74,746	14,746
TOTAL CASH RECEIPTS	141,822	151,842	10,020
Expenditures:			
Personnel expenditures	28,432	27,166	1,266
Contractual and other expenditures	16,500	13,375	3,125
Material and supplies	106,350	89,569	16,781
Capital Outlay	7,000	453	6,547
Miscellaneous		37	(37)
Neighborhood revitalization rebate	7,181	3,768	3,413
TOTAL EXPENDITURES	165,463	134,368	31,095
RECEIPTS OVER (UNDER) EXPENDITURES	(23,641)	17,474	
Beginning Unencumbered Cash Balance	24,403	28,813	
ENDING UNENCUMBERED CASH BALANCE	\$ 762	\$ 46,287	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - AMBULANCE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Motor vehicle tax	\$	\$ 1,413	\$ 1,413
16/20M vehicle tax		3,489	3,489
Recreation vehicle tax		17	17
Delinquent tax		177	177
Redemptions		1,400	1,400
TOTAL CASH RECEIPTS	-	6,496	6,496
Expenditures:			
Operating transfers		7,259	(7,259)
RECEIPTS OVER (UNDER) EXPENDITURES	-	(763)	
Beginning Unencumbered Cash Balance		763	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - EMPLOYEE BENEFITS
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Motor vehicle tax	\$	\$ 8,328	\$ 8,328
16/20M vehicle tax		20,552	20,552
Recreation vehicle tax		98	98
Delinquent tax		971	971
Redemptions		5,274	5,274
TOTAL CASH RECEIPTS	-	35,223	35,223
Expenditures:			
Personnel expenditures		3,179	(3,179)
Operating transfers	150,000	386,950	(236,950)
TOTAL EXPENDITURES	150,000	390,129	(240,129)
RECEIPTS OVER (UNDER) EXPENDITURES	(150,000)	(354,906)	
Beginning Unencumbered Cash Balance	307,339	354,951	
ENDING UNENCUMBERED CASH BALANCE	\$ 157,339	\$ 45	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - SOLID WASTE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Sales and use tax	\$ 582,648	\$ 558,377	\$ (24,271)
Charges for services	308,000	205,853	(102,147)
Use of money and property		66,750	66,750
Reimbursements		20,502	20,502
Miscellaneous		14,249	14,249
Operating transfers		1,128	1,128
TOTAL CASH RECEIPTS	890,648	866,859	(23,789)
Expenditures:			
Personnel expenditures	255,045	188,805	66,240
Contractual and other expenditures	537,423	402,978	134,445
Material and supplies	48,000	37,483	10,517
Capital Outlay	50,000		50,000
TOTAL EXPENDITURES	890,468	629,266	261,202
RECEIPTS OVER (UNDER) EXPENDITURES	180	237,593	
Beginning Unencumbered Cash Balance	141,012	37,631	
ENDING UNENCUMBERED CASH BALANCE	\$ 141,192	\$ 275,224	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - JOINT COMMUNICATION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Sales and use tax	\$ 475,000	\$ 536,887	\$ 61,887
Reimbursements		207	207
Miscellaneous		75	75
Operating transfers		3,384	3,384
TOTAL CASH RECEIPTS	475,000	540,553	65,553
Expenditures:			
Personnel expenditures	432,969	419,499	13,470
Contractual and other expenditures	22,340	7,798	14,542
Material and supplies	6,200	3,839	2,361
Capital Outlay	5,000		5,000
TOTAL EXPENDITURES	466,509	431,136	35,373
RECEIPTS OVER (UNDER) EXPENDITURES	8,491	109,417	
Beginning Unencumbered Cash Balance	2,005	74,565	
ENDING UNENCUMBERED CASH BALANCE	\$ 10,496	\$ 183,982	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - FAIR MAINTENANCE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 5,846	\$ 5,426	\$ (420)
Motor vehicle tax	617	540	(77)
16/20M vehicle tax	56	44	(12)
Recreation vehicle tax	6	5	(1)
Delinquent tax		14	14
Excise Tax		1	1
Redemptions		58	58
TOTAL CASH RECEIPTS	6,525	6,088	(437)
Expenditures:			
Allocations and distributions	6,000	5,801	199
Neighborhood revitalization rebate	545	287	258
TOTAL EXPENDITURES	6,545	6,088	457
RECEIPTS OVER (UNDER) EXPENDITURES	(20)	-	
Beginning Unencumbered Cash Balance	78	-	
ENDING UNENCUMBERED CASH BALANCE	\$ 58	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - COUNTY HEALTH
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 76,422	\$ 70,669	\$ (5,753)
Motor vehicle tax	7,295	6,399	(896)
16/20M vehicle tax	658	657	(1)
Recreation vehicle tax	74	62	(12)
Delinquent tax		188	188
Excise Tax		6	6
Redemptions		759	759
TOTAL CASH RECEIPTS	84,449	78,740	(5,709)
Expenditures:			
Allocations and distributions	77,000	74,999	2,001
Neighborhood revitalization rebate	7,129	3,741	3,388
TOTAL EXPENDITURES	84,129	78,740	5,389
RECEIPTS OVER (UNDER) EXPENDITURES	320	-	
Beginning Unencumbered Cash Balance	437		
ENDING UNENCUMBERED CASH BALANCE	\$ 757	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - HOME FOR THE AGED
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 10,113	\$ 9,338	\$ (775)
Motor vehicle tax	845	766	(79)
16/20M vehicle tax	76	108	32
Recreation vehicle tax	9	7	(2)
Delinquent tax		25	25
Excise Tax		1	1
Redemptions		110	110
TOTAL CASH RECEIPTS	11,043	10,355	(688)
Expenditures:			
Contractual and other expenditures	10,000	4,298	5,702
Material and supplies		4,773	(4,773)
Miscellaneous		529	(529)
Neighborhood revitalization rebate	943	494	449
TOTAL EXPENDITURES	10,943	10,094	849
RECEIPTS OVER (UNDER) EXPENDITURES	100	261	
Beginning Unencumbered Cash Balance	-	120	
ENDING UNENCUMBERED CASH BALANCE	\$ 100	\$ 381	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - MENTAL HEALTH
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 59,861	\$ 55,399	\$ (4,462)
Motor vehicle tax	4,883	4,326	(557)
16/20M vehicle tax	441	546	105
Recreation vehicle tax	50	42	(8)
Delinquent tax		142	142
Excise Tax		4	4
Redemptions		590	590
TOTAL CASH RECEIPTS	65,235	61,049	(4,186)
Expenditures:			
Allocations and distributions	60,000	58,116	1,884
Neighborhood revitalization rebate	4,642	2,933	1,709
TOTAL EXPENDITURES	64,642	61,049	3,593
RECEIPTS OVER (UNDER) EXPENDITURES	593	-	
Beginning Unencumbered Cash Balance	-	-	
ENDING UNENCUMBERED CASH BALANCE	\$ 593	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - SOIL CONSERVATION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 25,995	\$ 24,103	\$ (1,892)
Motor vehicle tax	2,568	2,275	(293)
16/20M vehicle tax	232	273	41
Recreation vehicle tax	26	22	(4)
Delinquent tax		68	68
Excise Tax		2	2
Redemptions		296	296
TOTAL CASH RECEIPTS	28,821	27,039	(1,782)
Expenditures:			
Allocations and distributions	26,139	25,763	376
Neighborhood revitalization rebate	2,425	1,276	1,149
TOTAL EXPENDITURES	28,564	27,039	1,525
RECEIPTS OVER (UNDER) EXPENDITURES	257	-	
Beginning Unencumbered Cash Balance	-		
ENDING UNENCUMBERED CASH BALANCE	\$ 257	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - EXTENSION COUNCIL
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 133,356	\$ 123,165	\$ (10,191)
Motor vehicle tax	12,180	10,782	(1,398)
16/20M vehicle tax	1,099	1,343	244
Recreation vehicle tax	124	104	(20)
Delinquent tax		334	334
Excise Tax		11	11
Redemptions		1,423	1,423
TOTAL CASH RECEIPTS	146,759	137,162	(9,597)
Expenditures:			
Allocations and distributions	133,000	130,642	2,358
Neighborhood revitalization rebate	12,439	6,520	5,919
TOTAL EXPENDITURES	145,439	137,162	8,277
RECEIPTS OVER (UNDER) EXPENDITURES	1,320	-	
Beginning Unencumbered Cash Balance	-		
ENDING UNENCUMBERED CASH BALANCE	\$ 1,320	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - MENTAL HEALTH RETARDATION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 44,782	\$ 41,392	\$ (3,390)
Motor vehicle tax	4,396	3,893	(503)
16/20M vehicle tax	397	488	91
Recreation vehicle tax	45	37	(8)
Delinquent tax		117	117
Excise Tax		4	4
Redemptions		522	522
TOTAL CASH RECEIPTS	49,620	46,453	(3,167)
Expenditures:			
Allocations and distributions	45,000	44,262	738
Neighborhood revitalization rebate	4,177	2,191	1,986
TOTAL EXPENDITURES	49,177	46,453	2,724
RECEIPTS OVER (UNDER) EXPENDITURES	443	-	
Beginning Unencumbered Cash Balance	-		
ENDING UNENCUMBERED CASH BALANCE	\$ 443	\$ -	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - COUNCIL ON AGING
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 124,970	\$ 115,467	\$ (9,503)
Motor vehicle tax	11,201	9,920	(1,281)
16/20M vehicle tax	1,011	1,240	229
Recreation vehicle tax	114	96	(18)
Delinquent tax		311	311
Excise Tax		10	10
Redemptions		1,312	1,312
TOTAL CASH RECEIPTS	137,296	128,356	(8,940)
Expenditures:			
Allocations and distributions	124,402	122,244	2,158
Neighborhood revitalization rebate	11,657	6,112	5,545
TOTAL EXPENDITURES	136,059	128,356	7,703
RECEIPTS OVER (UNDER) EXPENDITURES	1,237	-	
Beginning Unencumbered Cash Balance	-		
ENDING UNENCUMBERED CASH BALANCE	\$ 1,237	\$ -	

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Special Law Enforcement	Register of Deeds Technology	Local Alcohol Liquor	Special Highway	Special Machinery	Special Parks & Recreation
Cash Receipts:						
Taxes and Shared Revenue	\$	\$	\$ 468	\$ 428,745	\$	\$ 467
Licenses, Permits, and Fees						
Charges for Services						
Use of Money and Property					21,725	
Fines, Fees, and Forfeitures						
Reimbursements						
Grants						
Miscellaneous		14,788			2,106	
TOTAL CASH RECEIPTS	-	14,788	468	428,745	23,831	467
Expenditures:						
Personnel expenditures						
Contractual and other expenditures						
Materials and supplies		1,652		87,572		
Capital Outlay					16,330	
Allocations and distributions						
Miscellaneous		3,377				
Equipment related		1,493				
Grants and reimbursed expenses						
Operating transfers				29,900		
TOTAL EXPENDITURES	-	6,522	-	117,472	16,330	-
RECEIPTS OVER (UNDER) EXPENDITURES	-	8,266	468	311,273	7,501	467
Beginning Unencumbered Cash Balance	4,071	15,704	1,064	363,251	47,200	4,194
ENDING UNENCUMBERED CASH BALANCE	\$ 4,071	\$ 23,970	\$ 1,532	\$ 674,524	\$ 54,701	\$ 4,661

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	County General Capital Improvement	Noxious Weed Capital Outlay	Candidate Registration Fee	K-9 Fund	Education Incentive Program	Crime Prevention
Cash Receipts:						
Taxes and Shared Revenue	\$	\$	\$	\$	\$	\$
Licenses, Permits, and Fees			70			
Charges for Services						
Use of Money and Property						
Fines, Fees, and Forfeitures						
Reimbursements						
Grants						
Miscellaneous						3,500
TOTAL CASH RECEIPTS	-	-	70	-	-	3,500
Expenditures:						
Personnel expenditures						
Contractual and other expenditures						
Materials and supplies						
Capital Outlay	216,994					
Allocations and distributions						
Miscellaneous	26,772					
Equipment related						
Grants and reimbursed expenses						
Operating transfers						
TOTAL EXPENDITURES	243,766	-	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	(243,766)	-	70	-	-	3,500
Beginning Unencumbered Cash Balance	1,207,254	11,676		8	116	6,235
ENDING UNENCUMBERED CASH BALANCE	\$ 963,488	\$ 11,676	\$ 70	\$ 8	\$ 116	\$ 9,735

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Conceal & Carry Fund	Sex Offender Registration Fund	Special Motor Vehicle	Prosecuting Attorney Training Fund	Diversion Fund	Juvenile Supervision Fund
Cash Receipts:						
Taxes and Shared Revenue	\$	\$	\$ 125,938	\$	\$	\$
Licenses, Permits, and Fees	2,080	3,340		1,278		
Charges for Services						
Use of Money and Property						
Fines, Fees, and Forfeitures						785
Reimbursements			875		3,855	
Grants						
Miscellaneous			1,926			
TOTAL CASH RECEIPTS	2,080	3,340	128,739	1,278	3,855	785
Expenditures:						
Personnel expenditures			87,106			
Contractual and other expenditures			2,609	1,629	467	
Materials and supplies			8,326			
Capital Outlay						
Allocations and distributions						
Miscellaneous						
Equipment related					59	
Grants and reimbursed expenses						
Operating transfers			20,820			
TOTAL EXPENDITURES	-	-	118,861	1,629	526	-
RECEIPTS OVER (UNDER) EXPENDITURES	2,080	3,340	9,878	(351)	3,329	785
Beginning Unencumbered Cash Balance	11,987	5,365	20,820	307	12,963	4,801
ENDING UNENCUMBERED CASH BALANCE	\$ 14,067	\$ 8,705	\$ 30,698	\$ (44)	\$ 16,292	\$ 5,586

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	County Attorney Worthless Check	Safety Committee	Sheriff	Special Prosecutor Trust Fund	Sheriff VIN Inspections
Cash Receipts:					
Taxes and Shared Revenue	\$	\$	\$	\$	\$
Licenses, Permits, and Fees					
Charges for Services					
Use of Money and Property					
Fines, Fees, and Forfeitures	680				
Reimbursements					
Grants					
Miscellaneous		3,207	6,550		13,035
TOTAL CASH RECEIPTS	680	3,207	6,550	-	13,035
Expenditures:					
Personnel expenditures					
Contractual and other expenditures		222		519	
Materials and supplies		2,447			
Capital Outlay					
Allocations and distributions					
Miscellaneous			5,530		
Equipment related					
Grants and reimbursed expenses					
Operating transfers					
TOTAL EXPENDITURES	-	2,669	5,530	519	-
RECEIPTS OVER (UNDER) EXPENDITURES	680	538	1,020	(519)	13,035
Beginning Unencumbered Cash Balance	2,999	5,107	8,255	2,217	
ENDING UNENCUMBERED CASH BALANCE	\$ 3,679	\$ 5,645	\$ 9,275	\$ 1,698	\$ 13,035

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
CAPITAL & EQUIPMENT RESERVES**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Memorial Hall Renovation</u>
Cash Receipts:	
Miscellaneous	<u>\$ 5,910</u>
Expenditures:	
Miscellaneous	<u>20,910</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(15,000)
Beginning Unencumbered Cash Balance	<u>14,143</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ (857)</u></u>

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
GRANT FUNDS

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Grants Fund	Car Seat Loaner Program	Hazard Mitigation	CERT	KDWP-CFAP Program
Cash Receipts:					
Reimbursements	\$	\$	\$	\$	\$
Grants	106,523				1,854
Debt Proceeds					
Transfers					
TOTAL CASH RECEIPTS	106,523	-	-	-	1,854
Expenditures:					
Personnel expenditures					
Contractual and other expenditures					
Materials and supplies					
Miscellaneous	72,645				
Grants and reimbursed expenses					
TOTAL EXPENDITURES	72,645	-	-	-	-
RECEIPTS OVER (UNDER) EXPENDITURES	33,878	-	-	-	1,854
Beginning Unencumbered Cash Balance	184,010	794	896	9,695	16,524
ENDING UNENCUMBERED CASH BALANCE	\$ 217,888	\$ 794	\$ 896	\$ 9,695	\$ 18,378

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
GRANT FUNDS

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	EMPG Grant	Enhanced Wireless 911	AISP	JISP	CMA
Cash Receipts:					
Reimbursements	\$	\$ 19,621	\$ 10,944	\$ 732	\$ 864
Grants	20,561	94,467	166,272	42,956	72,480
Debt Proceeds					
Transfers			564	564	564
TOTAL CASH RECEIPTS	20,561	114,088	177,780	44,252	73,908
Expenditures:					
Personnel expenditures			131,692	34,042	52,571
Contractual and other expenditures	7,365	111,188			
Materials and supplies	11,218				
Miscellaneous			24,981	9,483	28,648
Grants and reimbursed expenses			3,938	1,634	2,407
TOTAL EXPENDITURES	18,583	111,188	160,611	45,159	83,626
RECEIPTS OVER (UNDER) EXPENDITURES	1,978	2,900	17,169	(907)	(9,718)
Beginning Unencumbered Cash Balance	18,714	319,312	57,574	4,859	35,601
ENDING UNENCUMBERED CASH BALANCE	\$ 20,692	\$ 322,212	\$ 74,743	\$ 3,952	\$ 25,883

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
CAPITAL PROJECT FUNDS (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Special Bridge Project
	<hr/>
Cash Receipts:	
Grants	\$ 1,339
	<hr/>
Expenditures:	<hr/>
RECEIPTS OVER (UNDER) EXPENDITURES	1,339
Beginning Unencumbered Cash Balance	93,722
	<hr/>
ENDING UNENCUMBERED CASH BALANCE	\$ 95,061
	<hr/> <hr/>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - ATCHISON SENIOR VILLAGE
BUSINESS FUND (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Charges for Services	\$ 2,972,320	\$ 3,369,657	\$ 397,337
Reimbursements		4,149	4,149
Miscellaneous		2,183	2,183.0
Transfers	198,156	199,178	1,022
TOTAL CASH RECEIPTS	3,170,476	3,575,167	404,691
Expenditures:			
Personnel expenditures	2,236,850	2,259,780	(22,930)
Contractual and other expenditures	393,400	588,411	(195,011)
Materials and supplies	393,494	433,470	(39,976)
Capital Outlay	118,498	25,143	93,355
Miscellaneous		30,454	(30,454)
Equipment related		4,485	(4,485)
Operating transfers	28,234		28,234
TOTAL EXPENDITURES	3,170,476	3,341,743	(171,267)
RECEIPTS OVER (UNDER) EXPENDITURES	-	233,424	
Beginning Unencumbered Cash Balance	523,832	591,269	
ENDING UNENCUMBERED CASH BALANCE	\$ 523,832	\$ 824,693	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED BUSINESS FUNDS (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Nursing Home Improvement</u>	<u>Atchison Senior Village Reserve</u>
Cash Receipts:	<u> </u>	<u> </u>
Expenditures:	<u> </u>	<u> </u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	-
Beginning Unencumbered Cash Balance	<u>73,723</u>	<u>65,448</u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 73,723</u></u>	<u><u>\$ 65,448</u></u>

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
FIDUCIARY TYPE FUNDS (SCHEDULE 2)**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Heritage Trust</u>	<u>W A Harwi Trust</u>
Cash Receipts:		
Miscellaneous	<u>\$ 3,192</u>	<u>\$ 237,040</u>
Expenditures:		
Allocations and distributions	3,872	
Operating transfers	<u></u>	<u>180,000</u>
TOTAL EXPENDITURES	<u>3,872</u>	<u>180,000</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(680)	57,040
Beginning Unencumbered Cash Balance	<u>1,478</u>	<u></u>
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 798</u></u>	<u><u>\$ 57,040</u></u>

See independent auditor's report.

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
AGENCY FUNDS (SCHEDULE 3)**

ATCHISON COUNTY, KANSAS

For the Year Ended December 31, 2014

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Distributable Funds:				
Current Ad Valorem Taxes	12,134,686	19,525,363	20,770,513	10,889,536
Vehicle Excise Tax		1,118		1,118
Motor Vehicle Tax	151,203	3,939,344	3,611,777	478,770
RV Tax	1,793	3,915	998	4,710
Delinquent Personal Property Tax	19,017	59,932	48,356	30,593
Partial Payment Redemption/Rest	3,983	3,431		7,414
County Wide Sales Tax	81,744	1,390,534	1,390,038	82,240
County Redemption	235,009	352,604	258,175	329,438
Total Distributable Funds	12,627,435	25,276,241	26,079,857	11,823,819
State Funds:				
State Education Building	2,995	149,622	152,617	-
State Eleemosynary Building	1,498	74,812	76,310	-
Total State Funds	4,493	224,434	228,927	-
Subdivision Funds:				
Library	2,089	93,479	95,568	-
School Districts	104,195	7,013,310	7,117,505	-
Townships	38,288	1,058,351	1,068,756	27,883
Cities	76,251	3,908,321	3,984,572	-
Fire Districts	4,249	221,247	225,496	-
Watershed Districts	4,793	242,412	247,205	-
Drainage Districts	97,691	5,209	16,172	86,728
Cemeteries	1,986	43,221	44,317	890
Total Subdivision Funds	329,542	12,585,550	12,799,591	115,501

See independent auditor's report.

**SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
AGENCY FUNDS (SCHEDULE 3)**

ATCHISON COUNTY, KANSAS

For the Year Ended December 31, 2014

	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Other Agency Funds:				
Driver's License Account	48,440	108,399	108,052	48,787
Sports Complex Sales Tax		493,568	493,568	-
Neighborhood Revitalization		2,046,142	2,046,142	-
Special City & County Hwy		54,661	54,661	-
Unclaimed Legacy & Money	121			121
Over & Short	(246)	991	1,016	(271)
Overpayment	1			1
Payroll Clearing	148,552		148,552	-
Total Other Agency Funds	196,868	2,703,761	2,851,991	48,638
Outside Accounts Considered to be Agency Funds				
District Court	209,415	603,674	674,928	138,161
County Attorney	42			42
Law Library	16,246	14,786	10,050	20,982
Clerk - Fish & Game Account	108	5,906	5,637	377
Clerk - Withholding Account	166	1,998,174	1,998,366	(26)
Inmate Fund	13,006	79,144	52,751	39,399
	238,983	2,701,684	2,741,732	198,935
TOTAL AGENCY FUNDS	\$ 13,397,321	\$ 43,491,670	\$ 44,702,098	\$ 12,186,893

See independent auditor's report.

OTHER INFORMATION

SCHEDULE 4 - TAX ROLL RECONCILIATION

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

2013 Tax roll - as adjusted:

County Clerk's abstract of 2013 tax roll	\$ 20,181,408
Special assessments	74,888
16/20 M trucks	150,760
General tax differences	52
Adjustments to original tax roll:	
Added taxes	14,600
Cancelled taxes	(331)
Abated taxes	(66,438)
	<hr/>

Adjusted 2013 tax roll	<u><u>\$ 20,354,939</u></u>
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2013 tax roll - as accounted for:

Distributions	\$ 19,782,564
Delinquent warrants / redemptions	<hr/> 572,375

2013 tax roll accounted for	<u><u>\$ 20,354,939</u></u>
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See independent auditor's report.

SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
CLERK OF THE DISTRICT COURT

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

Balance, Beginning of Year \$ 209,415

Receipts:

Clerk fees - State	132,036
Law enforcement training center	8,915
State general fund	1,898
Interest	204
Fines	82,025
Marriage license fees	5,487
CC Supervision Fund	4,714
Clerk fees - County	10,747
Prosecuting attorney training center	1,225
County attorney fee	49,738
Law library	14,662
State attorney fee	25,722
Refund	68
Judicial branch surcharge	61,968
Indigent defense fees	5,873
Judgements, restitutions, etc.	128,614
Other	<u>69,778</u>

TOTAL RECEIPTS 603,674

Expenditures:

To State Treasurer:

Clerk fees	132,036
Law enforcement training center	8,915
State general fund	1,898
Interest	211
Fines	82,025
Marriage license fees	5,487
State attorney fee	25,722
Indigent defense fees	<u>5,873</u>

TOTAL EXPENDITURES TO STATE TREASURER 262,167

See independent auditor's report.

SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
CLERK OF THE DISTRICT COURT

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

Expenditures:

To County Treasurer:

Clerk fees	\$ 10,747
Prosecuting attorney training	1,225
County attorney fees	49,738
Law library	14,662
Refund	68
Other	<u>73,789</u>

TOTAL EXPENDITURES TO COUNTY TREASURER	<u>150,229</u>
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Judgement, restitutions, and other	195,850
Judicial branch surcharge	61,968
CC Supervision Fund	<u>4,714</u>

262,532

TOTAL EXPENDITURES	<u>674,928</u>
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Balance, End of Year	<u><u>\$ 138,161</u></u>
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Composition of ending balance:

Cash in Union State Bank Atchison, Kansas	<u><u>\$ 138,161</u></u>
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See independent auditor's report.

SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
LAW LIBRARY

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

Balance, Beginning of Year	\$	16,246
Receipts:		
Fees		14,733
Interest income		<u>53</u>
	TOTAL RECEIPTS	<u>14,786</u>
Expenditures:		
Books/publications		9,001
Computer/copier services		951
Miscellaneous		<u>98</u>
	TOTAL EXPENDITURES	<u>10,050</u>
Balance, End of Year	\$	<u><u>20,982</u></u>
Composition of ending balance:		
Cash in Union State Bank, Atchison, Kansas	\$	<u><u>20,982</u></u>

See independent auditor's report.

**SCHEDULE 5 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
COUNTY ATTORNEY'S ACCOUNT**

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

Balance, Beginning of Year	\$	42
Receipts:		
Expenditures:		<hr/>
Balance, End of Year	\$	<hr/> <hr/> 42
Composition of ending balance:		
Cash in United Bank of Kansas, Atchison, Kansas	\$	<hr/> <hr/> 42

See independent auditor's report.

SCHEDULE 6 - SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
SPECIAL OBLIGATION SALES TAX REVENUE BOND
FUNDS HELD BY SPECIAL OBLIGATION BONDS TRUSTEE

ATCHISON COUNTY, KANSAS

Year Ended December 31, 2014

Balance, Beginning of Year	\$	658,127
Receipts:		
Sales tax collections		451,817
Dividends reinvested		63
		<hr/>
Total Receipts		451,880
		<hr/>
Disbursements:		
Quarterly maintenance agreements:		
ASAF		40,000
USD 377		10,000
Trustee Agent Fees		1,800
Bond payments:		
Principal		272,129
Interest		153,890
		<hr/>
Total Disbursements		477,819
		<hr/>
Balance, End of Year	\$	632,188
		<hr/>
Composition of ending balance: Mutual Funds		
Sales Tax Revenue Fund		203,252
Debt Service Fund		191,049
Management & Operating Reserve Fund		237,887
		<hr/>
Cash in United Bank of Kansas, Atchison, Kansas	\$	632,188
		<hr/>

See independent auditor's report.